



[BILLING CODE: 4810-31-U]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

Proposed Information Collections; Comment Request

AGENCY: Alcohol and Tobacco Tax and Trade Bureau; Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- U.S. mail: 1310 G Street, NW., Box 12, Washington, DC 20005;
- Hand delivery/courier in lieu of mail: 1310 G Street, NW., Suite 200E, Washington, DC 20005;
- 202-453-2686 (facsimile); or
- formcomments@ttb.gov (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

If you submit your comment via facsimile, please send no more than five 8.5 x 11 inch pages in order to ensure our equipment is not overburdened.

FOR FURTHER INFORMATION CONTACT: To obtain additional information, copies of the information collection and its instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; or telephone 202–453–2265.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's

estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following TTB forms and recordkeeping requirements:

Title: Brewer's Report of Operations and Brewpub Report of Operations.

OMB Control Number: 1513-0007.

TTB Form Numbers: 5130.9 and 5130.26.

Abstract: The Internal Revenue Code (IRC) requires brewers to file periodic reports of their brewing and associated operations. TTB uses these reports to determine whether the brewer's operations are in compliance with the requirements of Federal law and regulations. We also use this information to assist us in determining whether the brewer pays the proper Federal excise taxes in a timely and accurate manner.

Current Actions: We are submitting this information collection as a revision. TTB is revising TTB F 5130.9, Brewers Report of Operations and TTB F 5130.26, Brewpub Report of Operations. We are revising these forms primarily to ease the regulatory burden on brewers, particularly small brewers, without compromising our mandates under the Internal Revenue Code of 1986. On both

forms, TTB proposes to remove two parts, “Part 2–Report Period Tax Payments” and “Part 3–Summary of Materials Used and Wort Produced” and to add directions for filing electronically through the “Pay.gov” system to the Instructions section.

TTB also proposes to make additional changes to TTB F 5130.26 so that it is applicable to a majority of small brewers. For example, this quarterly form, which is considerably less detailed than TTB F 5130.9, is currently restricted to brewpubs who remove 5,000 barrels or less per calendar year and who do not bottle. The proposed changes to TTB F 5130.26 provide that all brewers producing less than 10,000 barrels per calendar year may use this form to report quarterly, and, as a result, we propose to change the name of this form from “Brewpub Report of Operations” to “Small Brewers Report.”

We estimate these changes will reduce the time it takes brewers to complete either form by 15 minutes. We also believe that the changes to TTB F 5130.26 will significantly increase its use, which would reduce a qualifying brewer’s reporting requirements from 12 times a year to just 4. We estimate these changes will affect the estimated number of respondents and estimated total annual burden.

For more information on these and additional minor proposed changes to these two forms, see the TTB announcement posted on the beer page of the TTB Web site at <http://www.ttb.gov/beer/index.shtml>.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 2,026.

Estimated Total Annual Burden Hours: 9,114.

Title: Application to Establish and Operate Wine Premises and Wine Bond.

OMB Control Number: 1513-0009.

TTB Form Numbers: 5120.25 and 5120.36, respectively.

Abstract: TTB F 5120.25, Application to Establish and Operate Wine Premises, is the form used to establish the qualifications of a person applying to establish and operate a wine premises. The applicant certifies their intention to produce and/or store a specified amount of wine and to take certain precautions to protect it from unauthorized use. TTB F 5120.36, Wine Bond, is the form used by the proprietor and a surety company as a contract to ensure the payment of the Federal wine excise tax.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,720.

Estimated Total Annual Burden Hours: 2,050.

Title: Formula and/or Process for Article Made With Specially Denatured Spirits.

OMB Control Number: 1513–0011.

TTB Form Number: 5150.19.

Abstract: TTB F 5150.19 is completed by persons who use specially denatured spirits in the manufacture of certain articles. TTB uses the information provided on the form to ensure the manufacturing formulas and processes conform to statutory requirements (see 26 U.S.C. 5273).

Current Actions: We are submitting this information collection as a revision. The information collection and estimated number of respondents remain unchanged. However, the burden hours decreased slightly because this form is included in our Formulas Online (FONL) system which allows it to be submitted electronically. It takes less time to complete the form using FONL.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 2,683.

Estimated Total Annual Burden Hours: 2,415.

Title: User's Report of Denatured Spirits.

OMB Number: 1513–0012.

TTB Form Number: 5150.18.

Abstract: Submitted annually by holders of permits to use specially denatured spirits, TTB F 5150.18 summarizes the permittee's manufacturing

activities during the preceding year. The information is used by TTB to pinpoint unusual activities that could indicate a threat to the Federal revenue or possible dangers to the public.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 3,778.

Estimated Total Annual Burden Hours: 1,133.

Title: Power of Attorney.

OMB Number: 1513-0014.

TTB Form Number: 5000.8.

Abstract: TTB F 5000.8 delegates the authority to a specific individual to sign documents on behalf of an applicant or a principal. The Internal Revenue Code at 26 U.S.C. 6061 authorizes our regulations requiring that an individual signing returns, statements, or other required documents filed by industry members under the provisions of the Code or the Federal Alcohol Administration Act have that signature authority on file with TTB.

Current Actions: We are submitting this information collection as a revision. The burden hours decrease slightly because this form is included in our Permits Online system which allows it to be submitted electronically. It takes less

time to complete this form electronically. Also, the supporting statement and form reflects changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Total Annual Burden Hours: 3,250.

Title: Report—Proprietor of Export Warehouse.

OMB Control Number: 1513–0024.

TTB Form Number: 5220.4.

Abstract: Proprietors account for taxable articles on this report. TTB uses this information to ensure that proprietors have complied with Federal laws and regulations and to protect against diversion.

Current Actions: We are submitting this information collection as a revision. We are updating this collection as a result of changes made to the form as a result of the regulations implementing the Children's Health Insurance Program Reauthorization Act of 2009 (see T.D. TTB–104, published in the **Federal Register** of June 21, 2012, at 77 FR 37287). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 1,920.

Title: Certificate of Tax Determination—Wine.

OMB Control Number: 1513–0029.

TTB Recordkeeping Number: 5120.20.

Abstract: Wine that has been manufactured, produced, bottled, or packaged in bulk containers in the U.S. and then exported is eligible for a drawback (refund) of the excise tax paid on that wine. TTB F 5120.20 supports the exporter's claim for drawback, as the producing winery verifies that the wine being exported was in fact exported.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,000.

Estimated Total Annual Burden Hours: 500.

Title: Application to Receive Spirits and/or Denatured Spirits by Transfer in Bond.

OMB Control Number: 1513–0038.

TTB Form Number: 5100.16.

Abstract: TTB F 5100.16 is completed by distilled spirits plant proprietors who wish to receive spirits in bond from other distilled spirits plants. TTB uses the information to determine if the applicant has sufficient bond coverage for the additional tax liability assumed when spirits are received through a transfer in bond.

Current Actions: We are submitting this information collection as a revision. The burden hours decrease slightly because this form is included in our Permits Online system which allows it to be submitted electronically. It takes less time to complete this form electronically. Also, the supporting statement and form reflects changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants (see T.D. TTB-92, published in the **Federal Register** on February 16, 2011, at 76 FR 9080).

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,508.

Estimated Total Annual Burden Hours: 302.

Title: Distilled Spirits Plants Warehousing Record, and Monthly Report of Storage Operations.

OMB Control Number: 1513-0039.

TTB Form Number: 5110.11.

TTB Recordkeeping Number: 5110/02.

Abstract: TTB uses this information collection to account for a proprietor's tax liability and adequacy of bond coverage, and to protect the revenue. The information also provides data to analyze trends, audit operations, monitor industry activities and compliance in order to provide for efficient allocation of field personnel, and provide for economic analysis.

Current Actions: We are submitting this information collection as a revision. The supporting statement and form reflects changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants. The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for profit.

Estimated Number of Respondents: 230.

Estimated Total Annual Burden Hours: 5,520.

Title: Distilled Spirits Plants—Excise Taxes.

OMB Control Number: 1513–0045.

TTB Recordkeeping Number: 5110/06.

Abstract: The collection of information is necessary to account for and verify taxable removals of distilled spirits. The data is used to audit tax payments.

Current Actions: We are submitting this information collection as a revision. The supporting statement reflects changes to regulatory section

numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants (see T.D. TTB-92, published in the **Federal Register** on February 16, 2011, at 76 FR 9080). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 133.

Estimated Total Annual Burden Hours: 3,458.

Title: Formula for Distilled Spirits under the Federal Alcohol Administration Act.

OMB Control Number: 1513-0046.

TTB Form Number: 5110.38.

Abstract: TTB F 5110.38 is used to determine the classification of distilled spirits for labeling and for consumer protection purposes. The form describes the person filing, type of product to be made, and restrictions to the label and/or manufacturing process. The form is used by TTB to ensure that a product is made and labeled properly, and to audit distilled spirits operations. Records are kept indefinitely for this information collection.

Current Actions: We are submitting this information collection as a revision. The supporting statement and form reflect changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants (see T.D. TTB-92, published in the **Federal Register** on

February 16, 2011, at 76 FR 9080). The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 200.

Estimated Total Annual Burden Hours: 4,000.

Title: Distilled Spirits Plant (DSP) Denaturation Records, and Monthly Report of Processing (Denaturing) Operations.

OMB Control Number: 1513–0049.

TTB Form Number: 5110.43.

TTB Recordkeeping Number: 5110/04.

Abstract: This information collection is necessary to account for and verify the denaturation of distilled spirits. It is used to audit plant operations, monitor the industry for the efficient allocation of personnel resources, and compile statistics for government economic planning.

Current Actions: We are submitting this information collection as a revision. The supporting statement and form reflect changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants. The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 98.

Estimated Total Annual Burden Hours: 1,176.

Title: Distilled Spirits Plants—Transaction and Supporting Records.

OMB Control Number: 1513–0056.

TTB Recordkeeping Number: 5110/5.

Abstract: Transaction records provide the source data for accounts of distilled spirits in all DSP operations. They are used by TTB to verify those accounts and consequent tax liabilities.

Current Actions: We are submitting this information collection as a revision. The supporting statement reflects changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants. The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 278.

Estimated Total Annual Burden Hours: 6,060.

Title: Letterhead Applications and Notices Relating to Tax-Free Alcohol.

OMB Number: 1513–0060.

TTB Recordkeeping Number: 5150/4.

Abstract: Tax-free alcohol is used for nonbeverage purposes by educational organizations, hospitals, laboratories, and the like in scientific research and for medicinal purposes. Permits/Applications control the authorized uses and flow of tax-free alcohol. TTB Letterhead Applications and Notices are designed to protect tax revenue and public safety.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions; Federal Government; State, local, or tribal government.

Estimated Number of Respondents: 4,444.

Estimated Total Annual Burden Hours: 2,222.

Title: Stills—Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and Commercial Invoices.

OMB Number: 1513–0066.

TTB Recordkeeping Number: 5170/3.

Abstract: The primary objective of this recordkeeping requirement is revenue protection, by making accountability data available for audit purposes. Another objective is consumer protection, by affording the subject record traceability of alcoholic beverages to the retail liquor dealer level of distribution in

the event of defective products. The record retention requirement for this information collection is three years.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for profit; State, local, or tribal government.

Estimated Number of Respondents: 455,000.

Estimated Total Annual Burden Hours: 455,000.

Title: Wholesale Dealers Applications, Letterheads, and Notices Relating to Operations. (Variations in Format or Preparation of Records).

OMB Control Number: 1513-0067.

TTB Recordkeeping Number: 5170/6.

Abstract: This recordkeeping requirement pertains only to those wholesale liquor and beer dealers submitting applications for a variance from the regulations dealing with preparation, format, type, or place of retention of records of receipt or disposition of alcoholic beverages.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,029.

Estimated Total Annual Burden Hours: 515.

Title: Equipment and Structures.

OMB Control Number: 1513–0080.

TTB Recordkeeping Number: 5110/12.

Abstract: Marks, signs, and calibrations are necessary on equipment and structures at a distilled spirits plant in order to identify the plant's major equipment and to accurately determine the plant's contents.

Current Actions: We are submitting this information collection as a revision. The supporting statement reflects changes to regulatory section numbers as recodified in the final rule for the revision of 27 CFR Part 19, Distilled Spirits Plants. The estimated number of respondents and estimated total annual burden hours remain unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 281.

Estimated Total Annual Burden Hours: One (1).

Title: Alternative Methods or Procedures and Emergency Variations from Requirements for Exports of Liquors.

OMB Control Number: 1513–0082.

TTB Recordkeeping Number: 5170/7.

Abstract: When an exporter seeks to use an alternate method or procedure or seeks an emergency variation from the regulatory requirements of 27 CFR part 28, such exporter requests a variance by letter, following the procedure in 27 CFR 28.20. TTB uses the provided information to determine if the requested variance is allowed by statute and does not jeopardize the revenue. The applicant is informed of the approval or disapproval of the request. TTB also uses the information to analyze what changes should be made to existing regulations. Records will be maintained only while the applicant is using the authorization.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Total Annual Burden Hours: 200.

Title: Labeling of Sulfites in Alcoholic Beverages.

OMB Control Number: 1513-0084.

TTB Form/Recordkeeping Number: None.

Abstract: As mandated by Federal law, and in accordance with our consumer protection responsibilities, TTB requires label disclosure statements on

all alcoholic beverage products released from U.S. bottling premises or customs custody that contain 10 parts per million or more of sulfites. Sulfating agents have been shown to produce allergic-type responses in humans, particularly asthmatics, and the presence of these ingredients in alcohol beverages may have serious health implications for those who are intolerant of sulfites. Disclosure of sulfites on labels of alcohol beverages will minimize their exposure to these ingredients.

Current Actions: We are submitting this information collection as a revision. We updated the estimated number of respondents and estimated total annual burden hours.

Type of Review: Revision of a currently approved collection.

Estimated Number of Respondents: 18,163.

Estimated Total Annual Burden Hours: 12,109.

Title: Notices Relating to Payment of Firearms and Ammunition Excise Tax.

OMB Control Number: 1513-0097.

TTB Form/Recordkeeping Number: None.

Abstract: Federal excise taxes are collected on the sale or use of firearms and ammunition by firearms or ammunition manufacturers, importers, or producers. Taxpayers who elect to pay excise taxes by electronic fund transfer must furnish a written notice upon election and discontinuance. This notice protects the tax revenue.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: One (1).

Title: Applications, Notices, and Permits Relating to Importation and Exportation of Distilled Spirits, Wine and Beer, Including Puerto Rico and Virgin Islands.

OMB Control Number: 1513-0100.

TTB Form/Recordkeeping Number: None.

Abstract: Distilled spirits, beer, wine, and industrial alcohol are subject to Federal alcohol excise tax when imported into the United States. The taxes on these commodities coming from the Virgin Islands and Puerto Rico are largely returned to the two insular governments. Exports of these products from the United States are largely tax free. These documents ensure that the proper taxes are collected or returned according to law.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 180.

Title: Information Collected in Support of Small Producer's Wine Tax Credit.

OMB Control Number: 1513-0104.

TTB Recordkeeping Number: 5120/11.

Abstract: TTB is responsible for the collection of the Federal excise tax on wines. Certain small wine producers are eligible for a credit which may be taken to reduce the tax they pay on wines removed from their own premises. In addition, small producers can authorize bonded warehouses, which store their wine and ship it on their instructions, to take the credit on their behalf. The transferee will use the information provided by the small producer under the regulations to take the appropriate credit on behalf of the small producer, and the producer will use this information to monitor its own tax payments to ensure it does not exceed the authorized annual credit. The information is used by taxpayers in preparing their returns and by TTB to verify tax computation.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 280.

Estimated Total Annual Burden Hours: 2,800.

Dated: November 6, 2012.

Amy R. Greenberg,

Assistant Director, Regulations and Rulings Division.

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